

EXHIBIT B

Subject: Re: SEC v. Chen/Jennifer Zhao

Date: Friday, October 23, 2015 at 7:00:28 AM Pacific Daylight Time

From: Thomas Zaccaro

To: Zaro, David

CC: Fates, Ted, Donald Searles, Peter DelGreco

David,

Thank you for your prompt response. Please send us any bank records or other documents that the SEC or the receiver believes supports its claim that each the frozen Bank of America accounts identified in my previous correspondence received transfers from any of the receivership entities. We can then endeavor to clarify why those transfers were made.

However, even if it were true that the account(s) received transfers of cash from the receivership entities without consideration, neither the TRO nor the preliminary injunction gives the SEC or the receiver the authority to have those account(s) frozen. Rather, those orders allow accounts to be frozen only to the extent that they are specifically identified in the TRO or preliminary injunction or "held in the name of, for the benefit of, or over which account authority is held by" any of the defendants. None of those conditions is satisfied with respect to the accounts at issue. And, even if the SEC or receiver could somehow demonstrate that it has the authority to freeze these accounts, I'm certain the frozen amounts far exceed the amount of any transfers that any of the accounts received from the defendants.

We would very much appreciate receiving the information requested above by the close of business on Monday.

I am also happy to have a discussion with you regarding Amkey Global.

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From: "Zaro, David" <dzaro@allenmatkins.com>
Date: Friday, October 23, 2015 at 7:23 AM
To: Thomas Zaccaro <tzaccaro@zaccaromorgan.com>
Cc: "Fates, Ted" <tfates@allenmatkins.com>
Subject: Re: SEC v. Chen/Jennifer Zhao

Hi Tom

I am back east and left you a message. At this point, the records reflect transfers of cash but no consideration. We are receiving some bank records today from the SEC and are sending out subpoenas to gather more information. If Ms Zhao can explain why she and Ally received the funds, perhaps that would clear things up without the need for litigation.

On another note, Tom Seaman says that when he met with Month Chen, Mr Chen said he was going to provide Tom with some information regarding Amkey Global. Tom is concerned with preserving the value of that enterprise, assuming it has any. Can you help us with this?

Thanks
David

From: Thomas Zaccaro [<mailto:tzaccaro@zaccaromorgan.com>]
Sent: Friday, October 23, 2015 01:58 AM
To: Zaro, David; Peter DelGreco <DelGrecoP@sec.gov>; Donald Searles <SearlesD@sec.gov>
Subject: RE: SEC v. Chen/Jennifer Zhao

David,

We would appreciate your advising us of the status of Ms. Zhao's accounts at your earliest convenience. While we would like to resolve this matter without having to involve the Court, Ms. Zhao is entitled to the prompt release of her wrongfully frozen accounts.

Are you available tomorrow to discuss the receiver's position with respect to these accounts?

Thank you in advance for your cooperation.

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From: Zaro, David [<mailto:dzaro@allenmatkins.com>]

Sent: Monday, October 19, 2015 12:35 PM

To: Thomas Zaccaro <tzaccaro@zaccaromorgan.com>; Peter DelGreco <DelGrecoP@sec.gov>; Donald Searles <SearlesD@sec.gov>

Subject: RE: SEC v. Chen/Jennifer Zhao

Thanks Tom

I will look into this further and get back to you asap.

Regards.

David

From: Thomas Zaccaro [<mailto:tzaccaro@zaccaromorgan.com>]

Sent: Monday, October 19, 2015 12:34 PM

To: Zaro, David <dzaro@allenmatkins.com>; Peter DelGreco <DelGrecoP@sec.gov>; Donald Searles <SearlesD@sec.gov>

Subject: SEC v. Chen/Jennifer Zhao

Importance: High

Counsel,

As I previously informed Mr. Zaro, we represent Jennifer Zhou in *SEC v. Chen*. Attached please find my correspondence identifying certain of Ms. Zhao's accounts that have been improperly frozen by Bank of America and requesting your assistance in obtaining the unfreezing of those accounts.

Thank you.

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